

Policy Statement 1-18 (formerly P-1-154)

Effective: March 28, 2005

- 1. Furnishing Tax Forms and Certain Publications to Tax Professionals and Others**
2. Since October 1986, IRS has not provided “bulk” quantities of tax forms to tax professionals. In 1990 professional firms were further limited to no more than two copies of most tax forms and no more than one copy of instructions and taxpayer information publications. Exceptions to this rule are made for information return forms (W-2, W-3, W-4, 1096, 1098, 1099 series forms and Form 5498). Free bulk supplies of information return forms are provided to practitioners (see (3) below).
3. Banks, post offices, libraries or other organizations are not subject to a quantity restriction as long as they are not engaged in the preparation of taxes for private gain **and** the forms are for redistribution to the general public. These entities may obtain bulk quantities of only the forms that are offered through the Bank, Post Office and Library (BPOL) Program, provided they participate in the program. Additionally, employers may obtain free bulk quantities of the forms that are available on the Employer Program and ordered on Form 7018 order blank series.
4. Free single copies of Publications 17 and 334 will be provided to all taxpayers requesting them. Multiple copies of either publication will not be honored except as follows: (a) Generally, libraries are limited to two copies per branch office, (b) When an IRS Executive determines that such distribution will further the interest of taxpayer service or education (i.e. Understanding Taxes, VITA). Priority must be given to filling single copy requests for Publications 17 and 334; requests for bulk quantities that jeopardize the Service’s ability to respond timely to such single copy demands should not be honored. Individuals may print their own bulk quantities of Publications 17 and 334.
5. Package X, Reference Copies of Federal Tax Forms and Instructions, will become obsolete after the Tax Year 2004 revision. Tax professionals and others who require reference copies of tax products may (a) purchase Publication 1796, IRS Tax Products (on CD-ROM), from the National Technical Information Service (NTIS) or the U.S. Government Printing Office’s (GPO) Superintendent of Documents; or (b) download tax products as needed from the IRS’ official web site (www.irs.gov).
6. Publications 1132 and 1194 are generally limited to one copy per library branch office. These publications are only available to libraries that participate in the BPOL Program. All others may purchase them through the Superintendent of Documents.